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June 6, 2006

**BY HAND DELIVERY**

The Honorable Joseph J. Farnan, Jr.  
United States District Court  
844 North King Street, Room 4209  
Wilmington, DE 19801

***Re: Marlene Hopkins, et al. v. Plant Insulation Company, et al.,  
C. A. No. 06-298 (JJF)***

Dear Judge Farnan:

We, along with King & Spalding LLP, represent Imperial Tobacco Canada Limited ("ITCAN") in the above referenced matter. ITCAN in its initial pleadings before the Court previously requested a hearing on the Transfer Petition. The plaintiffs in their May 12, 2006 response to the Transfer Petition, likewise requested that the Court hold a hearing. We hereby reiterate our request for oral argument.

The issues raised in briefing are obviously of critical importance to the case and the transfer issues presented under 28 U.S.C. §157 (b)(5) are not routine. ITCAN believes that a hearing would permit the greatest opportunity for the Court to examine and consider these issues in detail and would give the Court the opportunity to question and challenge parties with respect to their positions on these issues.

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As the Court is aware, the United States District Court for the Northern District of California has set a hearing date of June 19 for the plaintiffs' motion to remand this case to the California Superior Court. We likewise understand from the Court's prior order on this matter that the Court intends to rule in advance of June 19. Accordingly, ITCAN is available to appear before the Court prior to June 19 or otherwise as the Court's schedule permits.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Stephen M. Miller", is written over a horizontal line.

Stephen M. Miller (Bar I.D. No. 2610)

SMM:ejbz

cc: Clerk of the Court (via hand delivery and electronic filing)  
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